

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.462 OF 2002

The Commissioner of Income Tax
Mumbai City V, Mumbai .. Appellant
V/s.
Spaco Carborattor (I) Ltd. .. Respondent.

None present.

CORAM : R.M. LODHA &
J.P. DEVADHAR, JJ.

DATED : 26TH AUGUST, 2004.

P.C. :

None appears.

2. As it is, it appears that the main issue raised in this appeal is concluded by the judgment of the Supreme Court in the case of Commissioner of Income Tax V/s. Indo Nippon Chemicals Co. Ltd. [261 ITR 275].

3. The appeal is dismissed in limine.

(R.M. LODHA, J.)

(J.P. DEVADHAR, J.)